

Fifty-eighth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2337

Introduced by

Senators Thane, Krauter, Wardner

Representatives Glassheim, N. Johnson, R. Kelsch

1 A BILL for an Act to create and enact a new section to chapter 57-39.2 of the North Dakota
2 Century Code, relating to an additional sales tax on lodging for promotion of the Lewis and
3 Clark bicentennial celebration; to provide a continuing appropriation; to provide an effective
4 date; and to provide an expiration date.

5 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

6 **SECTION 1.** A new section to chapter 57-39.2 of the North Dakota Century Code is
7 created and enacted as follows:

8 **Separate and additional sales tax on lodging - Continuing appropriation.** A
9 separate and additional tax of one percent is imposed upon the gross receipts of retailers from
10 all sales at retail within this state from the leasing or renting of hotel, motel, or tourist court
11 accommodations for periods of fewer than thirty consecutive days. The tax imposed under this
12 section does not apply to leasing or renting of bed and breakfast accommodations licensed
13 under chapter 23-09.1. Revenue from the tax imposed by this section must be deposited in the
14 Lewis and Clark bicentennial celebration fund and not deposited in the general fund under
15 section 57-39.2-26 or considered to be a portion of sales, use, and motor vehicle excise tax
16 collections under section 57-39.2-26.1. The amounts in the Lewis and Clark bicentennial
17 celebration fund are appropriated as a continuing appropriation to the department of commerce
18 division of tourism for expenditure in connection with out-of-state marketing relating to the
19 Lewis and Clark bicentennial celebration.

20 **SECTION 2. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for
21 taxable events occurring after June 30, 2003, and before July 1, 2007, and is thereafter
22 ineffective.